

AMENDMENTS TO THE SPECIFICATION:

Page 18, replace the paragraph beginning on line 17 with the following amended paragraph:

--B. After 17 hours of induction of differentiation, only cells having neurocyte-like shapes were stained with a nestin antibody ~~(arrow heads)~~.--

Page 18, replace the paragraph beginning on line 20 with the following amended paragraph:

--C. After 17 hours of induction of differentiation, only cells having neurocyte-like shapes were stained with a neuron-specific enolase antibody ~~(arrow heads)~~.--

Page 18, replace the paragraph beginning on line 23 with the following amended paragraph:

-- D. After 17 hours of induction of differentiation, only cells having neurocyte-like shapes were stained with a β III-tubulin antibody ~~(arrow heads)~~.--

Page 19, replace the paragraph beginning on line 2 with the following amended paragraph:

--E. After 17 hours of induction of differentiation, only cells having neurocyte-like shapes were stained with an MAP2 antibody ~~(arrow heads)~~.--

Page 19, replace the paragraph beginning on line 5 with the following amended paragraph:

--F. After 17 hours of induction of differentiation, only cells having neurocyte-like shapes were stained with a neurofilament antibody ~~(arrow heads)~~.--

Page 19, replace the paragraph beginning on line 10 with the following amended paragraph:

--In the present invention, osteoblasts, myoblasts, chondrocytes, epithelial cells, or neurocytes are acquired by induction of transdifferentiation of PAs derived from porcine-matured adipocytes and PAs derived from mouse-matured adipocytes. As the transdifferentiation method, any of the conventional methods to be used for transdifferentiation of cells may be used. In particular, the following procedure is preferable: the PA line is suspended in a medium supplemented with serum; the suspension is inoculated in a tissue-culture dish or flask to which collagen type 1 or type 3 has been applied; the cells are cultured ~~at~~ ~~37°C~~ under humidified atmosphere of 5% CO₂ and 95 % air; the medium is exchanged for a differentiation-inducing medium at the time of achieving confluent growth; and the cells are cultured for 10 to 20 days.--